**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**

**WEALTH TAX REFERENCE No. 167 of 1995**

**For Approval and Signature:**

**HONOURABLE MR.JUSTICE R.S.GARG**

**HONOURABLE MR.JUSTICE M.R. SHAH**

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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**COMMISSIONER OF WEALTH TAX - Applicant(s)**
**Versus**
**RAJNIKANT P PATEL - Respondent(s)**

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**Appearance :**
MR MANISH R BHATT for Applicant(s) : 1,
SERVED BY RPAD - (N) for Respondent(s) : 1,

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**CORAM : HONOURABLE MR.JUSTICE R.S.GARG**
**and**
**HONOURABLE MR.JUSTICE M.R. SHAH**

**Date : 25/07/2006**

**ORAL JUDGMENT**

**(Per : HONOURABLE MR.JUSTICE R.S.GARG)**

Mr. Manish R. Bhatt, learned counsel for the Revenue. None for the other side, though served.

2. Mr. Bhatt for the Revenue submits that in the matter of the very same assessee, in Wealth Tax Reference No. 123 of 1993, decided on 21.7.1998, the Reference, made in the matter of quantum appeal, has been answered in favour of the Revenue and in view of the said answer this Reference has become infructuous. It is accordingly disposed of.

[ R.S. Garg, J. ]

[ M.R. Shah, J. ]

RMR